

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re:	:	
	:	CHAPTER 11
	:	
	:	
SPECTRUM ALLIANCE, LP	:	BANKR. NO. 17-14250 (JKF)
	:	
Debtor.	:	

**LIMITED OBJECTION TO MOTION TO EMPLOY ACCOUNTANT
BY THE ACTING UNITED STATES TRUSTEE**

The Acting United States trustee for Region 3, in furtherance of the administrative responsibilities imposed pursuant to 28 U.S.C. Sec. 586(a), by and through the undersigned counsel, hereby presents the following Objection to the Motion of the Debtor to Employ Accountant, as follows:

1. The Debtor seeks to employ Wouch Maloney & Co. LLP, as debtor's Accountant.
2. By virtue of the information contained the Accountant's Rule 2014 verified statement it appears that the Accountant was employed by Debtor pre-petition.
3. While the Accountant states that it is not owed any fees pre-petition, the Accountant does not disclose the pre-petition services rendered, nor the Invoices and the time period of services rendered for which any pre-petition payments may have been made. Hence, neither the Court nor interested parties are able to make an analysis under *In re Pillowtex*, 304 F 3d 246 (3d Cir. 2002).

WHEREFORE, the United States trustee objects to the employment of the proposed Accountant without additional information being supplied. The U. S. trustee specifically reserves the right to supplement his Objection at or prior to the hearing thereon, and particularly after the applicant makes the required disclosures.

ANDREW R. VARA
Acting United States trustee

By: /s/George M. Conway
George M. Conway
833 Chestnut Street, Suite 500
Philadelphia, Pennsylvania 19107
(215) 597-4411
(215) 597-5795 (fax)

Dated: June 22, 2017